

to enter into a closing agreement with the issuer of certain state or local bonds and to establish the closing agreement amount.

*Respondents:* Not-for-profit institutions, State, local or tribal government.

*Estimated Number of Respondents/Recordkeepers:* 50.

*Estimated Burden Hours Per Respondent/Recordkeeper:* 1 hour, 30 minutes.

*Estimated Total Reporting/Recordkeeping Burden:* 75 hours.

*OMB Number:* 1545-1667.

*Revenue Procedure Number:* Revenue Procedure 99-50.

*Type of Review:* Extension.

*Title:* Combined Information Reporting.

*Description:* The revenue procedure permits combined information reporting by a successor "business entity" (i.e., a corporation, partnership, or sole proprietorship) in certain situations following a merger or an acquisition. The successor must file a statement with the Internal Revenue Service indicating what forms are being filed on a combined basis.

*Respondents:* Business or other for-profit, not-for-profit institutions, farms.

*Estimated Number of Respondents:* 6,000.

*Estimated Burden Hours Per Respondent:* 5 minutes.

*Estimated Total Reporting Burden:* 500 hours.

*OMB Number:* 1545-1669.

*Notice Number:* Notice 2000-3.

*Type of Review:* Extension.

*Title:* Guidance on Cash or Deferred Arrangements.

*Description:* This notice provides guidance to employers maintaining, or who are contemplating establishing, cash or deferred arrangements (CODAs) for their employees. It permits some degree of flexibility in using the safe harbor methods, described in sections 401(k)(12) and 401(m)(11) of the Code, to satisfy the nondiscrimination tests normally applicable to CODAs. As indicated in section III, Q&As 1 and 2, of the notice to take advantage of this flexibility, employers must amend their CODAs accordingly and provide employees written notices of the benefits available to them under the CODA.

*Respondents:* Business or other for-profit, not-for-profit institutions.

*Estimated Number of Respondents:* 6,000.

*Estimated Burden Hours Per Respondent:* 1 hour, 20 minutes.

*Estimated Total Reporting Burden:* 8,000 hours.

*OMB Number:* 1545-1671.  
*Regulation Project Number:* REG-209709-94 Final.

*Type of Review:* Extension.

*Title:* Amortization of Intangible Property.

*Description:* The information is required by the IRS to aid it in administering the law and to implement the election provided by section 197(f)(9)(B) of the Internal Revenue Code. The information will be used to verify that a taxpayer is properly reporting its amortization and income taxes.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 500.

*Estimated Burden Hours Per Respondent:* 3 hours.

*Frequency of Response:* Annually.

*Estimated Total Reporting Burden:* 1,500 hours.

*Clearance Officer:* Glenn Kirkland, (202) 622-3428, Internal Revenue Service, Room 6411-03, 1111 Constitution Avenue, NW., Washington, DC 20224.

*OMB Reviewer:* Joseph F. Lackey, Jr., (202) 395-7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

**Lois K. Holland,**

*Departmental Reports Management Officer.*

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**DEPARTMENT OF THE TREASURY**

**Submission for OMB Review; Comment Request**

March 27, 2003.

The Department of Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 11000, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

**DATES:** Written comments should be received on or before May 5, 2003, to be assured of consideration.

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-0260.

*Form Number:* IRS Form 706-CE.  
*Type of Review:* Revision.  
*Title:* Certificate of Payment of Foreign Death Tax.

*Description:* Form 706-CE is used by the executors of estates to certify that foreign death taxes have been paid so that the estate may claim the foreign death tax credit allowed by IRS section 2014. The information is used by IRS to verify that the proper tax credit has been claimed.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 2,250.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping .....	45 min.
Learning about the law or the form.	4 min.
Preparing and sending the form	25 min.
Copying, assembling, and sending the form to the IRS.	27 min.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 3,870 hours.

*OMB Number:* 1545-1516.

*Form Number:* IRS Form 8832.

*Type of Review:* Extension.

*Title:* Entity Classification Election.

*Description:* An eligible entity that chooses not be classified under the default rules or that wishes to change its current classification must file Form 8832 to elect a classification.

*Respondents:* Business or other for-profit, farms.

*Estimated Number of Respondents/Recordkeepers:* 5,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping .....	1 hr., 49 min.
Learning about the law or the form.	2 hr., 7 min.
Preparing and sending the form to the IRS.	23 min.

*Frequency of Response:* On occasion, other (for year of sale of home).

*Estimated Total Reporting/Recordkeeping Burden:* 21,650 hours.

*Clearance Officer:* Glenn Kirkland, (202) 622-3428, Internal Revenue Service, Room 6411-03, 1111 Constitution Avenue, NW., Washington, DC 20224.

*OMB Reviewer:* Joseph F. Lackey, Jr., (202) 395-7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

**Mary A. Able,**

*Departmental Reports, Management Officer.*

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